#### DRAFT STATUTORY RULES OF NORTHERN IRELAND

# 2015 No. 0000

# **PUBLIC SERVICE PENSIONS**

The Public Service (Civil Servants and Others) Pensions (Consequential Provisions) Regulations (Northern Ireland) 2015

# THE PUBLIC SERVICE (CIVIL SERVANTS AND OTHERS) PENSIONS (CONSEQUENTIAL PROVISIONS) REGULATIONS (NORTHERN IRELAND) 2015

#### PART 1

#### Introductory

- 1. Citation, commencement and expiry
- 2. Interpretation

#### PART 2

### Modification of contracting-out provisions

- 3. Application of this Part
- 4. Contracting-out

#### PART 3

Modification of early leaver and other provisions

- 5. Application of this Part
- 6. Certification
- 7. Preservation of benefit
- 8. Revaluation of preserved benefit
- 9. Protection of increases in guaranteed minimum pensions
- 10. Transfer values
- 11. Transfer values regulations
- 12. Cash transfer sums and contribution refunds

## PART 4

# Modification of tax regime

- 13. Lifetime allowance charge
- 14. Annual allowance charge

# PART 5

## Revocation

15. Revocation Signature Explanatory Note